

(Amount in Rs)

| | Note | As at 31 March 2021 | As at 31 March 2020 |
|---|------|------------------------|------------------------|
| ASSETS | | | |
| I Non-current assets | | | |
| Property Plant and Equipments | 2 | 92,080 | - |
| Other financial assets | 3 | 3,000 | 3,000 |
| Total non-current assets | | 95,080 | 3,000 |
| II Current assets | | | |
| Financial Assets | | | |
| Trade Receivables | 4 | 22,47,933 | - |
| Cash and cash equivalents | 5 | 5,00,181 | 24,01,749 |
| Other current assets | 6 | 4,15,403 | 4,49,546 |
| Total current assets | | 31,63,517 | 28,51,295 |
| TOTAL ASSETS | | 32,58,597 | 28,54,295 |
| EQUITY AND LIABILITIES | | | |
| III Equity | | | |
| Equity Share capital | 7 | 30,00,000 | 30,00,000 |
| Other equity | 7 | (6,09,586) | (2,54,655) |
| Total equity | | 23,90,414 | 27,45,345 |
| Liabilities | | | |
| IV Non Current Liabilities | | | |
| Deferred Tax Liabilities | 8 | 1,841 | - |
| | | 1,841 | - |
| V Current liabilities | | | |
| Financial Liabilities | | | |
| Trade Payables | | | |
| -Total outstanding dues of Creditors other than Micro Enterprises and Small Enterprises | 9 | 1,32,396 | - |
| Other Current Liabilities | 10 | 7,33,946 | 1,08,950 |
| Total current liabilities | | 8,66,342 | 1,08,950 |
| TOTAL EQUITY AND LIABILITIES | | 32,58,597 | 28,54,295 |
| Significant accounting policies | 1 | | |
| Notes forming part of Consolidated Financial Statements | 2-19 | | |

As per our attached report of even date

For and on behalf of Board of Directors

For Sanjay & Snehal

Chartered Accountants

Firm Registration No. 118160W

Deep Ashda Lalvani

Director- DIN- 01771000

Sanjay Tupe

Partner

Membership No. 49623

Place : Mumbai

Date:

Pratibha Om Prakash Singh

Director- DIN: 08583022

Place : Mumbai

Date:

Anatomicals Ador India Private Limited
Statement of Profit and Loss for the year ended 31st March 2021
CIN: U24299MH2019PTC331491

(Amount in Rs)

| | Notes | Year ended 31 March 2021 | Period ended 31 March 2020 |
|---|---|-----------------------------|-------------------------------|
| Income | | | |
| Revenue from operations | | 19,08,955 | - |
| Other Income | | - | - |
| Total income | | 19,08,955 | - |
| | | | |
| Purchase of goods for trade | | 7,16,564 | - |
| Freight Inward | | 44,000 | - |
| Gross Profit | | 11,48,391 | - |
| | | | |
| Expenses | | | |
| Depreciation | 2 | 7,920 | - |
| Other expenses | 11 | 14,93,561 | 2,54,655 |
| Total expenses | | 15,01,481 | 2,54,655 |
| | | | |
| Loss before exceptional items and tax | | (3,53,090) | (2,54,655) |
| Exceptional items | | - | - |
| Loss before tax | | (3,53,090) | (2,54,655) |
| | | | |
| Tax Expense: | | | |
| Current Tax | | - | - |
| Adjustment of tax relating to earlier periods | | - | - |
| Deferred tax | 8 | 1,841 | - |
| Loss for the year | | (3,54,931) | (2,54,655) |
| Other Comprehensive Income/(loss) | | | |
| A (i) Items that will be reclassified subsequently to the statement of profit and loss | | - | - |
| (ii) Income tax on items that will be reclassified subsequently to the statement of profit and loss | | - | - |
| B (i) Items that will be reclassified subsequently to the statement of profit and loss | | - | - |
| (ii) Income tax on items that will be reclassified subsequently to the statement of profit and loss | | - | - |
| Total other Comprehensive Income/(loss), net of tax | | - | - |
| | | | |
| Total Comprehensive Income/(loss) for the year and Other Comprehensive Income for the period | | (3,54,931) | (2,54,655) |
| | | | |
| Earnings per equity share | | | |
| (1) Basic | 12 | (1.18) | (0.85) |
| (2) Diluted | | (1.18) | (0.85) |
| | | | |
| Significant accounting policies | 1 | | |
| Notes forming part of Consolidated Financial Statements | 2-19 | | |
| As per our attached report of even date | For and on behalf of Board of Directors | | |
| | | | |
| For Sanjay & Snehal Chartered Accountants Firm Registration No. 118160W | Deep Ashda Lalvani Director- DIN- 01771000 | | |
| | | | |
| Sanjay Tupe Partner Membership No. 49623 Place : Mumbai Date: | Pratibha Om Prakash Singh Director- DIN: 08583022 Place : Mumbai Date: | | |

Anatomicals Ador India Private Limited
Statement of Change in Equity for the Year ended 31st March 2021
CIN: U24299MH2019PTC331491

a) Equity share capital (Amount in Rs)

| Particulars | As at 31.03.2021 | | As at 31.03.2020 | |
|------------------------------|------------------|-----------|------------------|-----------|
| | Number of shares | Amount | Number of shares | Amount |
| Opening as on 1st April,2020 | 3,00,000 | 30,00,000 | - | - |
| Issued during the year | - | - | 3,00,000 | 30,00,000 |
| As at March 31, 2021 | 3,00,000 | 30,00,000 | 3,00,000 | 30,00,000 |

b) Other equity

| | As at 31.03.2021 | | As at 31.03.2020 | |
|-------------------------------|---------------------|------------|---------------------|------------|
| | Reserve and Surplus | Total | Reserve and Surplus | Total |
| | Retained earnings | | Retained earnings | |
| Opening balance | (2,54,655) | (2,54,655) | - | - |
| Profit or (loss) for the year | (3,54,931) | (3,54,931) | (2,54,655) | (2,54,655) |
| Other comprehensive income | - | - | - | - |
| Total comprehensive income | (6,09,586) | (6,09,586) | (2,54,655) | (2,54,655) |

As per our attached report of even date

For and on behalf of Board of Directors

For Sanjay & Snehal
Chartered Accountants
Firm Registration No. 118160W

Deep Ashda Lalvani
Director- DIN- 01771000

Sanjay Tupe
Partner
Membership No. 49623
Place : Mumbai
Date:

Pratibha Om Prakash Singh
Director- DIN: 08583022
Place : Mumbai
Date:

Anatomicals Ador India Private Limited

CIN: U24299MH2019PTC331491

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST MARCH, 2021

(Amount in Rs)

| Particulars | Year ended 31-Mar-21 Rs. | Period ended 31-Mar-20 Rs. |
|--|--------------------------------|----------------------------------|
| CASH FLOW FROM OPERATING ACTIVITIES: | | |
| Profit/(Loss) before exceptional items and tax | (3,54,931) | (2,54,655) |
| Adjustments for: | | |
| Deferred Tax | 1,841 | - |
| Depreciation and amortisation expense | 7,920 | - |
| Operating profit before working capital changes | (3,45,170) | (2,54,655) |
| Adjustments for changes in working capital: | | |
| (Increase)/Decrease in other current asset | (22,13,790) | (4,49,546) |
| Increase/(Decrease) in other current liabilities | 7,57,392 | 1,08,950 |
| Total Adjustments for changes in working capital | (18,01,568) | (5,95,251) |
| Taxes Paid | - | - |
| Net cash (used in) from operating activities (A) | (18,01,568) | (5,95,251) |
| CASH FLOW FROM INVESTING ACTIVITIES: | | |
| Purchase of plant and Machinery | (1,00,000) | - |
| Payment for security deposit | - | (3,000) |
| Net cash (used in) investing activities (B) | (1,00,000) | (3,000) |
| CASH FLOW FROM FINANCING ACTIVITIES: | | |
| Proceeds from issue of shares | - | 30,00,000 |
| Net cash generated from/(used in) financing activities (C) | - | 30,00,000 |
| Net Increase/(Decrease) in cash and cash equivalents (A+B+C) | (19,01,568) | 24,01,749 |
| Cash and cash equivalents as at the beginning of the year | 24,01,749 | - |
| Cash and cash equivalents as at the end of the year | 5,00,181 | 24,01,749 |

Notes forming part of Consolidated Financial Statements
As per our attached report of even date

2-19

For and on behalf of Board of Directors

For Sanjay & Snehal
Chartered Accountants
Firm Registration No. 118160W

Deep Ashda Lalvani
Director- DIN- 01771000

Sanjay Tupe
Partner
Membership No. 49623
Place : Mumbai
Date:

Pratibha Om Prakash Singh
Director- DIN: 08583022
Place : Mumbai
Date:

(Amount in Rs)

3 Other financial assets- Non Current

| Particulars | As at 31st March 2021 | As at 31st March 2020 |
|---|--------------------------|--------------------------|
| Security Deposit for Brand Registration | 3,000 | 3,000 |
| Total other financial assets | 3,000 | 3,000 |

4 Trade Receivables

| Particulars | As at 31st March 2021 | As at 31st March 2020 |
|---|--------------------------|--------------------------|
| Trade Receivables considered good - Unsecured | 22,47,933 | - |
| Total cash and cash equivalents | 22,47,933 | - |

5 Cash and cash equivalents

| Particulars | As at 31st March 2021 | As at 31st March 2020 |
|--|--------------------------|--------------------------|
| Balance with Banks - in current account | 5,00,181 | 24,01,749 |
| Cash on hand | - | - |
| Total cash and cash equivalents | 5,00,181 | 24,01,749 |

6 Other current assets

| Particulars | As at 31st March 2021 | As at 31st March 2020 |
|--|--------------------------|--------------------------|
| Advances to suppliers and others | 2,73,471 | 4,20,788 |
| Balances with statutory/government authorities | 1,37,296 | 14,850 |
| Prepaid Expenses | 4,636 | 13,908 |
| Total other current assets | 4,15,403 | 4,49,546 |

7 Equity share capital and other equity

Equity share capital

Authorised share capital

(Amount in Rs.)

| Particulars | As at 31 March 2021 | | As at 31 March 2020 | |
|-------------------------------|---------------------|-----------|---------------------|-----------|
| | No. of shares | Rs. | No. of shares | Rs. |
| Equity Shares of Rs.10/- each | 5,00,000 | 50,00,000 | 5,00,000 | 50,00,000 |

Terms and rights attached to equity shares

The Company has only one class of equity shares having a par value of Rs. 10/- per share. Each holder of equity shares is entitled to one vote per share. The Company declares and pays dividends in Indian Rupees. The dividend, if proposed by the Board of Directors, is subject to the approval of the shareholders in the ensuing Annual General Meeting, except interim dividend. During the year, no dividend declared to equity shareholders.

| Particulars | As at 31 March 2021 | | As at 31 March 2020 | |
|--------------------------------------|---------------------|-----------|---------------------|-----------|
| | No. of shares | Rs. | No. of shares | Rs. |
| Balance at the beginning of the year | 3,00,000 | 30,00,000 | - | - |
| Issued during the period | - | - | 3,00,000 | 30,00,000 |
| As at 31 March 2020 | 3,00,000 | 30,00,000 | 3,00,000 | 30,00,000 |

Details of shareholders holding more than 5% shares in the company

| Name of Shareholder | As at 31 March 2021 | | As at 31 March 2020 | |
|-------------------------|-----------------------|--------------|-----------------------|--------------|
| | Number of Shares held | % of Holding | Number of Shares held | % of Holding |
| Ador Multiproducts Ltd. | 1,74,000 | 58% | 1,74,000 | 58% |
| Anatomical London Ltd. | 1,14,000 | 38% | 1,14,000 | 38% |

As on the date of the Balance Sheet:

- (a) The Company has not issued any equity share as fully paid pursuant to contracts without payment being received in cash.
- (b) The Company has not issued any fully paid bonus share.
- (c) The Company also did not buy back any equity share.

Issue/conversion of equity shares: As on the date of the Balance Sheet, the Company has not issued securities like convertible preference shares, convertible debentures etc., which are convertible in to equity/preference shares.

Other equity

| Reserves and surplus | As at 31 March 2021 | As at 31 March 2020 |
|--------------------------------------|---------------------|---------------------|
| Balance at the beginning of the year | (2,54,655) | - |
| Profit or (loss) for the year | (3,54,931) | (2,54,655) |
| Balance as on 31.03.2021 | (6,09,586) | (2,54,655) |

Retained earnings

| Particulars | As at 31 March 2021 | As at 31 March 2020 |
|--|---------------------|---------------------|
| Transaction during the year - | | |
| Balance at the beginning of the year | (2,54,655) | - |
| Net Loss for the year | (3,54,931) | (2,54,655) |
| Other comprehensive income/(loss) for the year | - | - |
| Balance at the end of the year | (6,09,586) | (2,54,655) |

Nature and Purpose - Retained earnings pertain to the losses made by the company.

(Amount in Rs.)

8 Deferred Tax liabilities

| Particulars | As at 31st March 2021 | As at 31st March 2020 |
|---------------------------|--------------------------|--------------------------|
| Deferred Tax Liabilities | 1,841 | - |
| Total deferred Tax | 1,841 | - |

| Deferred tax assets / (liabilities) in relation to: | Opening Balance | Recognised in profit or loss | Closing Balance |
|---|-----------------|---------------------------------|--------------------|
| Property, Plant and Equipment- Deferred Tax Liability | - | 1,841 | 1,841 |
| Total | - | 1,841 | 1,841 |

9 Trade Payables

| Particulars | As at 31st March 2021 | As at 31st March 2020 |
|---|--------------------------|--------------------------|
| Due to Micro Enterprises and Small Enterprises | | |
| Due to creditors other than Micro Enterprises and Small Enterprises | | |
| (i) Others | 1,32,396 | - |
| Total trade payables | 1,32,396 | - |

10 Other current liabilities

| Particulars | As at 31st March 2021 | As at 31st March 2020 |
|--|--------------------------|--------------------------|
| Statutory Dues payable | 19,464 | 4,500 |
| Outstanding Expenses | 7,14,482 | 54,450 |
| Other payable | - | 50,000 |
| Total other current liabilities | 7,33,946 | 1,08,950 |

11 Other expenses

| Particulars | For the year ended 31 March 2021 | For the Period ended 31 March 2020 |
|---|--|--|
| Legal and professional | 10,87,869 | 82,500 |
| Payments to auditors (refer note 7 (a) below) | 35,000 | 35,000 |
| Forex gain/ loss | 11,611 | - |
| Office & Administrative Expenses | 2,12,000 | - |
| Miscellaneous expense | 1,47,081 | 1,37,155 |
| Total other expenses | 14,93,561 | 2,54,655 |

11 (a) Auditors' remuneration

| Particulars | For the year ended 31 March 2021 | For the Period ended 31 March 2020 |
|-------------------------------------|--|--|
| Audit Fees | 35,000 | 35,000 |
| Total auditor's remuneration | 35,000 | 35,000 |

12 Earning per shares

| Particulars | For the year ended 31 March 2021 | For the Period ended 31 March 2020 |
|---|--|--|
| Net profit/(loss) after tax for the year | (3,54,931) | (2,54,655) |
| Weighted number of ordinary shares for basic EPS | 3,00,000 | 3,00,000 |
| Nominal value of ordinary share (in Rs. per share) | 10 | 10 |
| Basic and Diluted earnings for ordinary shares (in Rs. per share) | (1.18) | (0.85) |

Anatomicals Ador India Private Limited
Notes to the Financial Statements for the period ended 31 March 2021
13 Related Party Disclosures :

Kindly Confirm from your CS , and incorporate updated list of related party. Also check disclosure

A Names of related parties and description of relation:
i) Enterprise where control exists
a. Holding Company

Ador Multiproducts Ltd.

ii) Other related parties where control exists

Anatomicals London (the England , the world , the Universe)
1908 Eventures Pvt. Ltd.

ii) Key management personnel (KMP)

Deep Lalvani
Gary Michael Marshall
Pratibha Om Prakash Singh

iii) Relatives of Key Management Personnel

None

B Transactions with related parties for the year are as follows:

| Transaction during the year | Holding Company | Key management personnel (KMP) | Relatives of Key Management Personnel | Other related parties | Closing Balance as at 31st March 2021 |
|--|-----------------|--------------------------------|---------------------------------------|-----------------------|---------------------------------------|
| Advance paid for goods Ador Multi Products Ltd. | - + | - - | - - | - - | - + |
| Purchase of Goods Ador Multi Products Ltd. | 5,30,629 - | - - | - - | - - | 1,32,396 - |
| Sale of Goods 1908 E-ventures Pvt. Ltd. | 22,52,568 - | - - | - - | - - | 22,47,933 - |
| Initial deposits with bank for opening an account. Ador Multi Products Ltd. | - (50000) | - - | - - | - - | - - |
| Reimbursement of expenses 1908 E-ventures Pvt. Ltd. | - - | - - | - - | 6,71,300 (64042) | 5,96,885 - |
| Professional Fees paid Anatomicals London (the England , the world , the Universe) | - - | - - | - - | 8,60,957 - | - - |

* figures under () are of previous year

14 Micro and Smal enterprise

There are no Micro, Small and Medium Enterprises to whom the Company owes dues which are outstanding for more for more than 45 days as at 31 March 2021

15 Leases

The Company does not have any assets given or taken on lease

16 The comparative previous year's figures have been reworked, regrouped and reclassified to the extent possible, wherever necessary to confirm to current year's classification and presentation.

17 Financial Instruments

17(A): Category-wise classification of Financial Instrument

| Particulars | Note | As at 31 March 2021 | | As at 31 March 2020 | |
|---|------|------------------------|-----------------|------------------------|------------------|
| | | Carrying value | Fair value | Carrying value | Fair value |
| A. Financial Assets | | | | | |
| (i) Measured at amortised cost | | | | | |
| Cash and cash equivalents | 5 | 5,00,181 | 5,00,181 | 24,01,749 | 24,01,749 |
| Other non current financial assets | 3 | 3,000 | 3,000 | 3,000 | 3,000 |
| Sub-total | | 5,03,181 | 5,03,181 | 24,04,749 | 24,04,749 |
| (ii) Measured at fair value through profit or loss | | | | | |
| Sub-total | | - | - | - | - |
| Total financial assets | | 5,03,181 | 5,03,181 | 24,04,749 | 24,04,749 |

Note:

1. Short-term financial assets and liabilities are stated at carrying value which is approximately equal to their fair value.

2. The carrying amounts of cash and bank balances, non-current financial assets and other current financial liabilities are measured at amortised cost in the financial statements are a reasonable approximation of their fair values since the Company does not anticipate that the carrying amounts would be significantly different from the values that would eventually be received or settled.

18 Financial risk management

The Company's financial liabilities comprise mainly of borrowings and other payables. The Company's financial assets comprise mainly of cash and cash equivalents and other receivables. The Company's senior management oversees the management of these risks.

A. Credit risk

Credit risk refers to risk that a counterparty will default on its contractual obligations resulting in financial loss to the Company. Credit risk arises primarily from financial assets such as other receivables.

Credit risk management

Bank balances are held with only high rated banks and majority of other security deposits are placed majorly with government agencies/public sector undertakings.

B Liquidity risk

Liquidity risk is defined as the risk that the Company will not be able to settle or meet its obligations on time or at a reasonable price. For the Company, liquidity risk arises from obligations on account of financial liabilities.

Liquidity risk management

The Company has an established liquidity risk management framework for managing its short term, medium term and long term funding and liquidity management requirements. The Company's exposure to liquidity risk arises primarily from mismatches of the maturities of financial assets and liabilities. The Company manages the liquidity risk by maintaining adequate funds in cash and cash equivalents.

C Market risk

(i) Foreign currency risk

The Company is not exposed to foreign exchange risk on their receivables, payables which are held in USD or EURO. The fluctuation in the exchange rate of INR relative to USD / EURO may not have a material impact on the company's assets and liabilities.

(ii) Price Risk

The company is not exposed to any price risk since it has not invested in to any mutual fund.

19 Capital management

Risk management

The company's objectives when managing capital are to

- safeguard their ability to continue as a going concern, so that they can continue to provide returns for shareholders and benefits for other stakeholders, and
- maintain an optimal capital structure to reduce the cost of capital.

The company monitors the capital structure on the basis of net debt to equity ratio and maturity profile of the overall debt portfolio of the Company.

As per our attached report of even date

For and on behalf of Board of Directors

For Sanjay & Snehal
Chartered Accountants
Firm Registration No. 118160W

Pratibha Om Prakash Singh
Director- DIN: 08583022

Sanjay Tupe
Partner
Membership No. 49623
Place : Mumbai
Date:

Deep Ashda Lalvani
Director- DIN- 01771000
Place : Mumbai
Date: